

**PDE-2028 - PRELIMINARY GENERAL FUND BUDGET
Fiscal Year 07/01/2014 - 06/30/2015**

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jeffrey S. McVey

Contact Person

(724) 335-4401

Telephone

1059

Extension

jmcvey@nkasd.com

E-mail Address

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	653,042
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	653,042
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,875,318
7000 Revenue from State Sources	17,821,261
8000 Revenue from Federal Sources	1,583,000
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	32,279,579
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 32,932,621

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	9,589,818
6112	Interim Real Estate Taxes	5,000
6113	Public Utility Realty Tax	14,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	27,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	33,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	68,000
6150	Current Act 511 Taxes - Proportional Assessments	1,420,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	970,000
6500	Earnings on Investments	15,000
6700	Revenues from District Activities	22,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	615,000
6910	Rentals	15,000
6920	Contributions/Donations/Grants From Private Sources	1,500
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	80,000
	REVENUE FROM LOCAL SOURCES	12,875,318

2014-2015 Preliminary General Fund Budget (PDE-2028)

AUN: 107656303 New Kensington-Arnold SD

Printed 12/10/2013 12:33:41 PM v1.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	11,108,628
7160	Tuition for Orphans and Children Placed in Private Homes	75,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,768,643
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	781,940
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	896,578
7330	Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340	State Property Tax Reduction Allocation	0
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	205,818
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	746,092
7820	State Share of Retirement Contributions	2,193,562
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	17,821,261

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	3,000
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	1,250,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	180,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	150,000

2014-2015 Preliminary General Fund Budget (PDE-2028)

AUN: 107656303 New Kensington-Arnold SD

Printed 12/10/2013 12:33:41 PM v1.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	1,583,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		32,279,579

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,589,818
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$9,589,818
Approx. Tax Levy for Tax Rate Calculation:	\$10,817,226
	Westmoreland

		Total
<hr/>		
2013-14 Data		
a. Assessed Value	\$130,703,110	\$130,703,110
b. Real Estate Mills	78.1325	
I. 2014-15 Data		
c. 2012 STEB Market Value	\$442,238,177	\$442,238,177
d. Assessed Value	\$129,808,010	\$129,808,010
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2013-14 Calculations		
f. 2013-14 Tax Levy	\$10,212,161	\$10,212,161
(a * b)		
2014-15 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy	\$10,212,161	\$10,212,161
(f Total * g)		
i. Base Mills Subject to Index	78.1325	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.65321%	88.65321%
k. Tax Levy Needed	\$10,817,226	\$10,817,226
(Approx. Tax Levy * g)		
III. I. 2014-15 Real Estate Tax Rate	83.3325	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$10,817,226	\$10,817,226
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,817,226
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,589,818
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,589,818
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$9,589,818
Approx. Tax Levy for Tax Rate Calculation:	\$10,817,226

Westmoreland

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	80.5546	
q. Mills In Excess of Index if (l > p), (l - p)	2.7779	2.7779
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$10,456,632	\$10,456,632
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$360,594	\$360,594
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$319,678	\$319,678

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties	0	0
V. Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,589,818
Amount of Tax Relief for Homestead Exclusions +	<u>\$0</u>
Total Approx. Tax Revenue:	\$9,589,818
Approx. Tax Levy for Tax Rate Calculation:	\$10,817,226
	Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$0</u>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Westmoreland	129,808,010	83.3325	10,817,226			88.65321%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	129,808,010		10,817,226	- 0	= 10,817,226	88.65321%	= 9,589,818

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	33,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	33,000	33,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	35,000	35,000
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			<u>68,000</u>	<u>68,000</u>

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,290,000	1,290,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	130,000	130,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			<u>1,420,000</u>	<u>1,420,000</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	--->	442,238,177	X	12	5,306,858
		Market Value		Mills	(511 Limit)

(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	14,581,278	
1200	Special Programs - Elementary/Secondary	5,656,192	
1300	Vocational Education	546,150	
1400	Other Instructional Programs - Elementary/Secondary	356,226	
1500	Nonpublic School Programs	30,000	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	177,590	
	Total 1000 Instruction	21,347,436	
2000	Support Services		
2100	Support Services - Pupil Personnel	620,621	
2200	Support Services - Instructional Staff	805,351	
2300	Support Services - Administration	1,773,408	
2400	Support Services - Pupil Health	276,655	
2500	Support Services - Business	407,588	
2600	Operation & Maintenance of Plant Services	3,166,406	
2700	Student Transportation Services	1,499,417	
2800	Support Services - Central	1,164,126	
2900	Other Support Services	10,000	
	Total 2000 Support Services	9,723,572	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	520,714	
3300	Community Services	75,275	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	595,989	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		31,666,997
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,104,022	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	200,000	
	Total Other Financing Uses		3,304,022
	Total Estimated Expenditures and Other Financing Uses		34,971,019
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		34,971,019
	Ending Committed, Assigned and Unassigned Fund Balance		(2,038,398)

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,794,270
200	Personnel Services-Employee Benefits	4,580,546
300	Purchased Professional & Technical Services	59,500
400	Purchased Property Services	2,900
500	Other Purchased Services	758,275
600	Supplies	384,837
700	Property	0
800	Other Objects	950
	Total Regular Programs - Elementary/Secondary	14,581,278
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,115,755
200	Personnel Services-Employee Benefits	1,112,197
300	Purchased Professional & Technical Services	1,540,000
400	Purchased Property Services	0
500	Other Purchased Services	858,640
600	Supplies	29,150
700	Property	0
800	Other Objects	450
	Total Special Programs - Elementary/Secondary	5,656,192
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	546,150
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	546,150
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	64,177
200	Personnel Services-Employee Benefits	25,299
300	Purchased Professional & Technical Services	70,000
400	Purchased Property Services	0
500	Other Purchased Services	160,000
600	Supplies	36,750
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	356,226

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	30,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	30,000
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	101,889
200	Personnel Services-Employee Benefits	46,901
300	Purchased Professional & Technical Services	6,800
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	22,000
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	177,590
Total Instruction		21,347,436

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	387,210
200	Personnel Services-Employee Benefits	218,816
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,550
600	Supplies	12,045
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	620,621
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	457,900
200	Personnel Services-Employee Benefits	260,710
300	Purchased Professional & Technical Services	45,600
400	Purchased Property Services	0
500	Other Purchased Services	12,400
600	Supplies	25,266
700	Property	0
800	Other Objects	3,475
	Total Support Services - Instructional Staff	805,351
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,004,203
200	Personnel Services-Employee Benefits	491,703
300	Purchased Professional & Technical Services	190,400
400	Purchased Property Services	0
500	Other Purchased Services	47,425
600	Supplies	24,977
700	Property	14,700
800	Other Objects	0
	Total Support Services - Administration	1,773,408
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	165,681
200	Personnel Services-Employee Benefits	87,696
300	Purchased Professional & Technical Services	6,004
400	Purchased Property Services	735
500	Other Purchased Services	5,014
600	Supplies	11,025
700	Property	0
800	Other Objects	500
	Total Support Services - Pupil Health	276,655

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	241,809
200	Personnel Services-Employee Benefits	110,079
300	Purchased Professional & Technical Services	15,000
400	Purchased Property Services	1,000
500	Other Purchased Services	32,000
600	Supplies	4,200
700	Property	0
800	Other Objects	3,500
	Total Support Services - Business	407,588
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,352,643
200	Personnel Services-Employee Benefits	695,703
300	Purchased Professional & Technical Services	12,000
400	Purchased Property Services	662,400
500	Other Purchased Services	118,820
600	Supplies	323,140
700	Property	1,000
800	Other Objects	700
	Total Operation & Maintenance of Plant Services	3,166,406
2700	Student Transportation Services	
100	Personnel Services-Salaries	33,048
200	Personnel Services-Employee Benefits	16,759
300	Purchased Professional & Technical Services	525
400	Purchased Property Services	0
500	Other Purchased Services	1,220,070
600	Supplies	229,015
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,499,417
2800	Support Services - Central	
100	Personnel Services-Salaries	168,948
200	Personnel Services-Employee Benefits	595,653
300	Purchased Professional & Technical Services	107,200
400	Purchased Property Services	32,000
500	Other Purchased Services	53,700
600	Supplies	148,875
700	Property	0
800	Other Objects	57,750
	Total Support Services - Central	1,164,126

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	10,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	10,000
Total Support Services		9,723,572
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	251,697
200	Personnel Services-Employee Benefits	81,632
300	Purchased Professional & Technical Services	39,500
400	Purchased Property Services	12,400
500	Other Purchased Services	64,685
600	Supplies	54,000
700	Property	0
800	Other Objects	16,800
	Total Student Activities	520,714

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	37,700
400	Purchased Property Services	0
500	Other Purchased Services	16,000
600	Supplies	12,000
700	Property	0
800	Other Objects	9,575
	Total Community Services	75,275
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	595,989
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	881,694
900	Other Uses of Funds	2,222,328
	Total Debt Service	3,104,022
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	200,000	
	Total Budgetary Reserve	200,000	
	Total Other Expenditures and Financing Uses	3,304,022	
TOTAL EXPENDITURES			34,971,019

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	3,469,775	467,935
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	350,000	350,000
Capital Projects Fund – Other	200,000	200,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	125,000	125,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	20,500	20,500
Agency Fund	75,000	75,000
Total Cash and Short-Term Investments	4,240,275	1,238,435
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	4,240,275	1,238,435

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	32,085,000	30,105,000
Lease-Purchase Obligations	660,866	418,538
Accumulated Compensated Absences	210,000	210,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	32,955,866	30,733,538
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>32,955,866</u>	<u>30,733,538</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Fiscal year deficit in excess of fund balance</i>	(2,038,398)
Total Ending Fund Balance - Committed, Assigned, and Unassigned		(2,038,398)
5900	Budgetary Reserve Explanation: <i>Fiscal year budget reserve for unbudgeted expenditures</i>	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		(1,838,398)
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0